

March 24, 2005

VIA OVERNIGHT EXPRESS AND ELECTRONICALLY FILED

Marlene H. Dortch, Secretary Federal Communications Commission Office of the Secretary 9300 East Hampton Drive Capitol Heights, MD 20743

RE: CC Docket No. 96-128 - In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 - System Audit Report and Associated Filings

Dear Secretary Dortch:

RNK, Inc., d/b/a RNK Telecom **(FRN: 0004343737, "RNK")** hereby files with your office and in the above-captioned docket an original and three copies of the following documents:

- (1) RNK's System Audit Report, consisting of Management's Assertions and the Independent Auditors concerning compliance with Parts 64.1300-1320 of the Commission's rules governing its compensation obligations as a Completing Carrier of payphone-originated telecommunications traffic:
- (2) RNK's Statement Pursuant to 47 CFR 64.1320(e) regarding RNK's contact information for payphone compensation-related disputes; and
- (3) The Affidavit of David A. Fogel, Vice-President of Finance for RNK, regarding compliance with 47 CFR 64.1310(a) (accuracy and completeness of PSP compensation).

This information is also being provided to Payphone Service Providers via RNK's compensation clearinghouse provider's (Billing Concepts, Inc.) website.

Also enclosed with this original, is a date-stamp-return copy of this cover letter. Please return this copy in the self-addressed and postage-paid envelope enclosed for that purpose.

Should you have any questions concerning this filing do not hesitate to contact me at (781) 613-6148 or via email at matt@rnktel.com.

Sincerely,

Matthew T. Kinney Legal Asst./Regulatory Analyst

Enclosures

cc: Billing Concepts, Inc. FCC's Contract Copier

¹ 47 CFR 64.1300 *et.seq.*

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